

ID: CCA\_2011060909225637

Number: **201125039**

Office:

Release Date: 6/24/2011

UILC: 6227.05-00

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**From:**

**Sent:** Thursday, June 09, 2011 9:23:07 AM

**To:**

**Cc:**

**Subject:** RE: Partner AAR for indirect partner

An indirect partner in a TEFRA partnership is a "partner" in that partnership for purposes of filing an AAR on Form 8082. See I.R.C. 6230(a)(2)(A) and last sentence of I.R.C. 6231(a)(6). The indirect partner must show how the source partnership items flow through the tier pass-thru partner before getting to his Form 1040 in order for us to process the request - the burden is on him to show how he is entitled to a refund. The claim can be denied if he does not do so.